DEPARTMENT OF TAXATION

Amendments to Chapter 18-231, Hawaii Administrative Rules

Effective: August 21, 2021

SUMMARY

1. §18-231-3-14.17 is amended.
§18-231-3-14.17 Revocation of licenses because of abandonment. ***

(e) If a licensee:

(1) Disputes that the license has been abandoned, or

(2) Claims that the department may not revoke the license because of a reason stated in section 237-9(d), 237D-4(f), or 251-3(c), HRS, or for any other valid reason, the licensee shall petition the director in writing setting forth reasons why revocation should not occur, no later than forty-five days after the publication of the notice described in subsection (d).

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[Eff 6/18/94; am 3/17/2018; am August 21, 2021] (Auth: HRS §§231-3(9), 237-9(b), 237D-4(e), 251-3(b)) (Imp: HRS §§231-3(14), 237-9, 237D-4, 251-3)
Chapter 18-231, Hawaii Administrative Rules, was adopted on ________________, following public hearing held on October 14, 2019 after public notice was given in the Honolulu Star Advertiser, the Garden Isle, the Maui News, West Hawaii Today, and the Hawaii Tribune-Herald on September 13, 2019.

These amendments to chapter 18-231 shall take effect ten days after filing with the Office of the Lieutenant Governor.

ISAAC W. CHOY
Director of Taxation

APPROVED:

DAVID Y. IGE
Governor
State of Hawaii

Dated: ______________

APPROVED AS TO FORM:

Deputy Attorney General